

Understanding the “Put Parents in Charge” Bill

By Cassie Barber

Introduction

It is no secret that public education in South Carolina needs improvement, nor is it a secret that the state has made monumental changes in recent years to affect that improvement. Governor Mark Sanford, some members of the South Carolina General Assembly, and others are supporting legislation they claim would provide access to better educational opportunities for the poor, improve the state public school system and save the state millions of dollars. Opponents say it would accomplish none of these objectives and would actually work against the stated goals. The bill, known as the SC Put Parents in Charge Act (PPIC), was originally introduced during the 2004 legislative session and has been reintroduced during the 2005 session in three different bills, H3012, H3204, and H3652.¹ H3652 is said to be a replacement for the previous bills so it will be the primary focus of this analysis, though we will refer to the previous bills so people will understand the changes that have been made.

There has been a great deal of media, marketing and misinformation circulating about this proposed legislation. The SC Policy Council and South Carolinians for Responsible Government along with a number of organizations from outside of the state are actively involved in the promotion of PPIC. Successful “school choice” programs in other states are often cited as reasons for adoption of PPIC in South Carolina. In addition to examining the bill and its potential effects on families, public education, and the state as a whole, this exploration will also take a brief look at those outside groups and experiences in other states.

The Stated Purposes of PPIC:

- Restore Parental Control of Education
- Improve Public School Performance; and
- Expand Educational Opportunities for Children of Families in Poverty

Could such a bill actually accomplish these goals? Let’s examine it closely and see if we think it could.

What PPIC Proposes to Do:

- Provide state income tax credits to parents, guardians and others who pay private or parochial school tuition, homeschooling costs, or transportation and tuition costs to enroll a student in a charter school or public school outside the student’s district. (Unless otherwise noted for the sake of brevity, the terms "private school" or "independent school" will include all of the above.)

- Set up Scholarship Granting Organizations (SGOs) to provide scholarships for students in grades K-12 to attend independent and home schools.
- Provide tax credits for individuals and businesses donating to the SGOs.

The PPIC bill is supported by research commissioned by the SC Policy Council with financial support from LEAD (Legislative Education Action Drive – more on this later), which states that the average private school tuition in SC is \$4,000. This figure is approximately the same amount that is contributed on average by the state for each student enrolled in public school. As the proposed legislation is modified and the debate heats up, spokespersons in support of the bill have quoted a variety of figures. Since \$4,000 is the figure originally cited by the SC Policy Council research for both the average tuition and average per pupil expenditure, that amount will be used as the basis for discussion throughout this analysis.

A lot of publicity was released on the earlier versions of the bill (H3012 and H3204) informing the public that parents could obtain a tax credit or a scholarship in the amount of \$3,500 to \$4,000 (or the actual amount of the tuition, whichever amount is less) per child to the private school of their choice. The most recent version of the bill, H3652, would allow a tax credit amounting to 51% of the total direct and indirect funds expended per pupil by the state, currently estimated to be \$2,200 or less.

Educating children with special needs can be much more expensive, so their parents may be eligible for a tax credit up to an amount equaling 127% of the total funds expended by the state per pupil or the up to 80% of the tuition, whichever is less, depending on the specific needs of the child.

John and Jane Doe Consider Private School

John and Jane Doe are thinking about sending their son Johnny to private school with help from PPIC if it passes. They've heard they can get \$4,000 toward the tuition at the local Catholic school, which will total nearly \$5,000. Tuition costs about \$4,000 at the school, but the Does are Protestants, so they will be charged more. John and Jane think it will be worth finding the extra \$1,000 because they believe the Catholic school offers stricter discipline than the public school and they are finding that their relationship with Johnny has become more difficult since he entered middle school.

John and Jane decide to explore the idea further. PPIC offers an income tax credit. That means the Does must pay for Johnny's private school tuition *up front* before they can claim the tuition as a credit on their taxes at the end of the year. It will be tough for the Does to carve \$5,000 out of the family budget. Maybe they could pull some money out of savings then replace it with their state income tax refund check later.

Reality Check: John and Jane Doe, a married couple in Richland County with one middle school aged child have a gross income of \$54,000. Their state income tax obligation is \$2,100. The Does were surprised to learn that \$2,100 is the total amount of money they could receive because that is their total income tax obligation to the state and the newest version of the bill, H3652, limits the credit to 51% of the state's total per pupil

expenditure, which is about the same amount as their current state tax obligation. (H3204 and H3012 allowed credits up to \$4,000.) Even if the Does had two children, \$2,100 is the most money they would be eligible to receive. The potential tax credit is less than half of the \$5,000 tuition and that doesn't include transportation, the application fee and other costs. H3652 does allow the Does to carry over the tax credits for five years, but that doesn't help them come up with the cash to pay for next year's tuition. They realize they may never get credits for the entire amount of tuition they are likely to pay.

Since the Does make a pretty good living, they can probably find the rest of the money in their budget if they really want to. Another option offered by the bill is to ask Johnny's grandparents, aunts and uncles to help. Relatives and others may also claim a tax credit for the portion of the tuition they helped to pay as long as they can prove it. Private schools would be required to keep a detailed chronological list of all the people who helped to pay Johnny's tuition and then provide them with proper documentation at year's end so they can claim their credit.

A careful review of the legislation provided another surprise for the Does. Johnny is in the sixth grade this year. Children become eligible for the program in grade groups over a period of years until all grades are eligible in 2010. Johnny isn't eligible to participate until 2008!

What about Low-income Families?

One of the stated goals of PPIC is to expand educational opportunities for children living in poverty. We know that Johnny Doe's parents will be able to choose from several good private schools in Richland County, but what about Harry and Mary Smith who live in rural Lee County? Unemployment is over 10% in Lee County and the Smith children attend public school in a small, struggling, school district. Harry and Mary each have a minimum wage job (the only jobs they could find) and they are supporting two daughters. The Smith girls do well in school, but their parents are concerned because their school has received an "unsatisfactory" rating on its report card. Harry and Mary don't pay enough state income tax to qualify for a tax credit. Could PPIC help to send their daughters to private school?

Supporters say yes, with the help of Scholarship Granting Organizations (SGOs). These entities can be created by any 501 (c) 3 nonprofit simply by registering with the SC Department of Revenue and paying a fee of \$100. It's not clear in the legislation how they will function and the SC Policy Council report says they don't know exactly how SGOs will work either. Supporters say SGOs will provide scholarships for poor children, those who are eligible for free and reduced price lunches at school. The scholarships can be for the full amount of the tuition *or* up to 64% of the state's per pupil expenditure for the previous year (currently estimated at \$2,600), whichever is less.

Reality Check: Harry and Mary's children receive free school lunches, so their children might be able to attend private school courtesy of a scholarship,

- IF there is an SGO serving their district
- IF their children are chosen to receive scholarships & all costs are covered
- IF a private school in the county will accept their applications, and
- IF they can obtain transportation.

The legislation says nothing about how children will be chosen to receive scholarships. It is up to the people who have set up the SGO to decide which children will receive scholarships and in what amounts.

Most of the poorest children in our state live in rural areas where there are few private schools to choose from. Currently there is only one private school operating in Lee County where the Smiths live. Even if there is a quality, affordable private school in their area, scholarship recipients may not be welcome. Private schools can decide whether or not to accept a child based on any number of factors including ability to pay, religion, behavior, previous academic achievement, and disabilities. In some counties the only private schools in operation at this time were formed as segregation academies in the 1960's. Children of color may not be welcome at these schools and they may not wish to attend school there. Supporters say the market created by passage of the legislation will create new schools where needed.

Another barrier that most poor families face is transportation. Many private schools cannot provide transportation for their students. Harry and Mary together earn \$20,600. With two children to care for they can only afford to share a single car and they work whatever shifts are available to them. Driving the children to and from school every day would be nearly impossible.

How Will PPIC Affect Current Private School Students?

Ken and Kathy Jones send their three children to a respected private school in the Upstate and they are excited about the possibility of PPIC becoming a reality. They have a gross income of about \$75,000 and spend about \$9,000 a year on tuition, so this bill would be a boon to them.

Reality Check: The Jones family will not be eligible for a tax credit for two years after the legislation is passed. Children become eligible in grade groups over a period of five years so long as they *were not enrolled in private schools as of October 1, 2004*. All children will be eligible in 2010.² These restrictions also apply to children who would like to apply for scholarships.

There are no restrictions on homeschoolers. Homeschoolers may use their credits or scholarships to pay for books and supplies, association fees, field trips and tutors.

Arizona's school tuition organizations collected \$17.2 million dollars during the 2001-02 school year and awarded average scholarships of \$856. That would not be enough to

enable the Smiths to send their children to private school. In Arizona tuition tax credits have primarily benefited middle and upper class families and 75% of the scholarships went to children already enrolled in private school.

According to the SC Budget and Control Board the *mean income* for a South Carolina family is \$52,400, a little less than the Does' income. Eighty percent of families in our state owe less than \$2,100 in state tax. The proposed legislation states that any family with *taxable income* of up to \$75,000 and claiming two exemptions is eligible for the tax credit. The amount of taxable income may increase by \$5,000 for each additional exemption taken. Remember that *gross income* and *taxable income* are very different numbers. How much state income tax did your family pay last year? Would this plan be helpful to you?

If this legislation becomes law, it is far more likely that wealthy families that can already afford to send their children to private schools if they want to, will be taking advantage of the tuition tax credits. Middle class families would find it a struggle to switch to private school and low-income families would find it nearly impossible to take advantage of the tuition tax credits or even scholarships.

Do You Have to Be Poor to Get a Scholarship?

The language in H3652 states that any "qualifying student" may apply for a scholarship. A qualifying student is defined in the bill as one who is enrolled in an independent school full-time or is enrolled in a public school that is not in their district. The bill does not contain any language limiting scholarships to poor children and this opens the door for *children from middle and upper class families to receive scholarships* as long as their parents have a taxable income of \$75,000 or less. Only five percent of South Carolina families have taxable income of more than \$75,000, so 95% of families in the state could potentially participate in the program. The Jones family could only receive a tax credit of about \$2,200, but they could apply for *scholarships* for all three of their children. As noted above, students from middle and upper class families who are already enrolled in private schools receive most of the scholarship money in Arizona.

It is also interesting to note that there is no language in H3652 that requires a student receiving a tuition tax credit or scholarship to attend an independent school *located within the state of South Carolina*.

As noted at the beginning of this analysis, one of the stated purposes of H3652 is to "restore parental control of education" and another is to "expand educational opportunities for children of families in poverty." It is unclear exactly what "parental control" means, but let's assume the intent is that any parent, no matter their economic status, could choose to send their child to a private school. Our analysis shows this bill will not fulfill these stated purposes.

How Are the Scholarship Granting Organizations Financed?

Any individual or business can donate to an SGO and receive a dollar for dollar credit on their state income tax. Businesses also have the option to reduce their state tax liability by obtaining credits against certain business license fees and insurance premium taxes. Donations could also provide a federal tax deduction because SGOs are nonprofit organizations.

The bill calls for SGOs to distribute 95% of the donations received and will require a fair amount of paperwork to be submitted to the Department of Revenue. SGOs receiving more than \$50,000 are required to maintain a surety bond or certificates of deposit with the Department of Revenue and inform them if they collect more than half a million dollars in any quarter. No fiscal impact statement to estimate how much it will cost for the revenue department to provide even minimal oversight of this program has been submitted.

Oversight of SGOs is crucial. Florida and Milwaukee have had some negative experiences with scholarship organizations including:

- Embezzlement of \$400,000 by a suspected drug trafficker
- \$350,000 went to a school named in a federal terrorism indictment
- Schools taking money for children not enrolled

Reality Check: Could this happen in South Carolina?

- A church (already a nonprofit) forms an SGO and finances its own school? Or a business opens a school for its employees financed by its own SGO. Is this a good idea? Is it ethical?
- Entrepreneurs with no experience in running a school see easy money and open one?
- Students can receive scholarships from multiple sources. Could this be an opportunity for fraud?

What Effects Could PPIC have on the State Budget?

PPIC proponents state that allowing anyone to contribute will ensure that SGOs will be able to provide scholarships to families who want them. Opponents wonder how the state would continue to provide services when state tax revenue is reduced by this legislation.

You may have heard that PPIC is modeled after tuition tax credit programs in other states. No other state has a program in place that permits the amount of tax credits allowed by PPIC. Only *individuals* may receive tax credits in Arizona and they are *capped* at \$500 for individuals and \$625 for married couples filing jointly. Pennsylvania allows *businesses* to claim credits in the amount of 75 cents on the dollar, but the total amount of contributions the state will accept are *capped* at \$20 million for scholarships and \$10 million for public school programs. Credits are given on a first-come first-served basis.

There are *no caps* in the PPIC legislation, so it is difficult to predict just how much money will be lost to the state. *If PPIC is passed, it is possible that any number of individuals, businesses and corporations could donate ALL of their state tax liability to a scholarship granting organization.*

Last year the SC Board of Economic Advisors estimated that PPIC would cut \$234.4 million dollars from the state budget when fully implemented. This amount was calculated prior to the addition of credits for business licenses and insurance premium taxes allowed in H3204 and H3652. Insurance premium taxes accounted for \$129 million in last year's state budget. It is unclear how much credits for business licenses could take from the state budget. In February 2005, Harry Miley, former economic advisor to Governors Campbell and Beasley reported a study that estimated a loss of \$354 million statewide or about \$4.1 million per school district.

Reality Check: What services could we do without?

- State troopers?
- Roads and bridges?
- Medicaid for children and the elderly?
- Mental health services?
- Corrections?
- Public education?

An unintended consequence of PPIC could be a serious reduction in donations to nonprofit agencies and organizations in South Carolina. Nonprofits provide a multitude of much needed programs and services in the state.

Supporters suggest that school choice has worked in places like Milwaukee and Washington, DC and that this bill could repeat their success. Those two large cities have voucher programs for their inner city schools only, not for an entire state. PPIC is proposed for our entire state and there is no city the size of Milwaukee or Washington in the state.

What about Education Accountability?

The South Carolina General Assembly enacted the Education Accountability Act (EAA) in 1998. The EAA signified South Carolina's commitment to move our education ranking to the top half of states nationally by 2010. This very ambitious goal required the development of district and school report cards, curriculum standards and a standardized test, the PACT, to measure students' progress. Passage of the EAA defined accountability as the foundation of education improvement in South Carolina. Teachers, students, administrators and parents have worked very hard to meet the standards and significant progress has been made in a brief period of time. South Carolina has embraced education accountability.

Private schools are not accountable to the state in any way. Private schools are independent by nature; they want to be free to set their own standards, hire whom they

choose, choose which students they will serve, and how they will serve them. In this way, private schools are all about choices.

Public schools on the other hand, while providing children with certain choices within the standards prescribed by the SC General Assembly, have no choice when it comes to which children they will enroll and which teachers they will hire. Public schools accept all children and hire only certified teachers to teach the state standards.

Reality Check: Taxpayer dollars will be rerouted to support independent, religious, and home schools with no way for the taxpayer to know what the students are learning, who is teaching them, or even if they are in a safe environment.

Are There Any Accountability Measures in H3652?

The revised version of PPIC includes a section on accountability. The bill says the Budget and Control Board will provide for a twelve year evaluation of the impact of PPIC. There are many questions about how this evaluation would be conducted and what we might learn from it.

The proposed bill requires that the evaluation be conducted by people “experienced” in evaluating school choice programs. That is a small pool of people to choose from and it may be difficult to find unbiased evaluators to fulfill the contract. The evaluation is supposed to measure:

- Level of *satisfaction* of parents and students participating in the PPIC program and also in public school
- Impact on quality of life in the community
- Impact on school capacity, availability and quality
- Efficiency of public and independent schools
- Comparison of acceptance rates into college

This is like comparing apples and oranges, except you don’t even have the oranges. The bill states that state and local governments “shall cooperate with the persons or entities conducting the evaluation.” No such requirement is made for independent schools. They do not have to share any information with anyone. How can you substitute the results of PACT testing with satisfaction surveys to measure accountability?

And how would we pay for an evaluation of this length, magnitude and difficulty? That question is not answered in H3652. The bill states, “The State Budget and Control Board shall pay the cost of the evaluation from funds available to it for that purpose *except that state funds must not be used to pay the cost of the evaluation* (italics mine). So where will the money come from? Opponents have suggested that the intent may be to fund the evaluation with dollars donated by one or more of the outside organizations that support passage of this bill.

What about Student Safety?

Public schools are subject to strict safety standards while private schools are not. No Child Left Behind allows students in schools found to be *persistently dangerous* to transfer out of that school. Teachers must pass background checks before being allowed in the classroom. No such standards exist for private schools.

Easy money is a magnet for criminals. A convicted rapist running a voucher school in Milwaukee is now accused of mismanaging funds and allowing drug use on campus. Another principal is facing felony charges for stealing over \$300,000 and purchasing two BMWs. In Florida a school was closed for serious building code violations and another is under investigation for physical abuse of students and not providing textbooks. How will parents know if new schools generated by the passage of this legislation are legitimate or not?

Could PPIC Improve Student Achievement and Public Schools?

A stated purpose of PPIC is to improve public education. Supporters say that competition from private schools would improve public schools.

Once again, comparing public and private schools can be like comparing apples and oranges. Private schools are businesses and they determine who they will hire, how they will operate, what they will teach and to whom they will teach it. They are independent. Public education is a fundamental government service with strict federal guidelines and state standards. The public school doors are open to all children even if they have ADD, are two grade levels behind, are confined to a wheel chair, and speak English as a second language. In addition, many public school children come from poor families. It is very difficult for a child to concentrate on schoolwork if she is hungry, has an abscessed tooth, or has no heat in her home, no matter how bright she is or how talented her teacher is. These are the challenges faced daily in the public schools.

PPIC supporters say that competition will improve student achievement in students moving from public to private schools and in the public schools themselves. Both supporters and opponents can find some studies to support their positions in small ways, but studies recently conducted at Indiana University, Harvard, Princeton and Duke on existing school voucher and tuition tax credit programs found no significant benefits. It is safe to say that no body of research exists to indicate that a tuition tax credit program will improve student achievement in South Carolina

Would PPIC Mean More Money for Public Schools?

The South Carolinians for Responsible Government and the SC Policy Council research state that the average private school tuition in SC is \$4,000³ a year while it costs upwards of \$9,000 per student in public education. They argue that for every child transferred out of public school to a private school, the state would save money. They say the school would have one less child to educate, but would still receive the balance of about \$5,000 after the \$4,000 state contribution is subtracted. First, let's look at the \$9,000 per student

cost. That sounds like a great deal of money. Does it really cost \$9,000 to send a child to public school? Is it a reliable figure? Let's look at the Greenville County School District as an example.

Reality Check: According to *audited reports* from the SC Department of Education, a total of \$8,245 was expended for each student in Greenville County during the 2002-2003 school year. Let's break that down –

- \$3,650 from local sources (property taxes)
- \$3,501 from state sources
- \$588 from federal sources
- Balance is accounted for by debt service for the county's school building program

So the \$9,000 figure quoted by the SC Policy Council includes all monies from the federal, state and local levels plus building maintenance and school construction costs.

And where does the money go? The lion's share of a school district's budget is spent on teachers' salaries. Most of the remaining budget is spent on fixed costs such as heat, lights, air, and maintenance.

Will PPIC Actually Increase Per Pupil Spending?

The South Carolinians for Responsible Government and others say that PPIC will actually *increase* the amount of money available for our public schools. Their thinking is that if there are fewer students in the school costs will go down and the school will have more money to spend per student. The SC Policy Council report estimates that no more than five children would leave each classroom when the bill is fully implemented in five years.

Federal dollars follow the student; schools don't get federal money for students that are not enrolled. *State dollars will follow the student to private school.* The school may still receive the same amount of local funding depending on the district. Even with fewer students the school building still has to be heated and the lights must be on, the buildings must still be painted, and all of the plumbing maintained, etc. If one or two students left each grade or each classroom to transfer to a private school, none of the school's basic costs would be reduced. About 85% of a district's budget goes to pay teacher salaries, so letting a teacher go would be the primary way a school would save money. Would PPIC actually reduce the number of teachers needed?

Reality Check: Probably not. In order to let a teacher go, an entire class, meaning a minimum of 20 students in a single grade would have to transfer out. On the high school level that number rises to 100 in a single subject area. The bottom line is likely to be that a *few* children will transfer from each class and take their federal and state dollars with them. This means basic fixed costs of running the school remain the same, while the funding is reduced.⁴

How will PPIC Affect Private Schools?

PPIC might be a gift for private schools, providing easy access to more students and tuition – or it could be a Pandora’s Box.

Reality Check: Private schools may benefit from easy access to new students and tuition. On the other hand, they may not have the capacity to accept a large influx of new students. Many of the best private schools have waiting lists. Just because a student has a scholarship does not mean the private school will accept that student. They may not want to do the government paperwork involved. Private schools may fear that tuition tax credits may lead to a public demand for government involvement and accountability in the private school system. There may be too many strings attached to tuition tax credits for some independent schools. At least one home school association has come out against the bill for this reason.

Who Are Those Out of State Groups Supporting PPIC?

Several out of state organizations have pumped millions of dollars into South Carolina to promote passage of the “Put Parents in Charge” bill. You might wonder who is sending the money and why they are so interested in what is going on in South Carolina. The following organizations have pumped hundreds of thousands of dollars into the state in support of PPIC.

All Children Matter is a *Michigan* organization whose mission is to "work for the election of public officials who are committed to the enactment of meaningful reforms to ensure that all children in America without regard to race or family income - have equal access to a quality education. Their president is Dick DeVos the former president of Amway. This organization invested heavily in a state Senate and House race in 2004 hoping to influence the election of candidates who support PPIC.

The *American Legislative Exchange Council* in *Washington, DC* is a conservative public policy organization with strong ties to major corporations (including many oil companies, cigarette manufacturers and Enron), trade associations and conservative politicians.

LEAD (Legislative Education Action Drive) is a conservative group supporting private school vouchers headquartered in *Chicago*. LEAD is a registered 527 organization that raises money for political activities including voter mobilization efforts. This organization provided funding for the SC Policy Council research by Dr. Cotton Lindsay in support of PPIC.

Why Are These Groups So Interested in South Carolina?

We need to ask ourselves why these organizations outside our state are providing millions of dollars and other resources to promote passage of PPIC. Are they genuinely concerned about the education of our poor children? Or are they more concerned with political agendas? *PPIC is not an education bill, it is a tax bill*. The bill has been sent to the Ways and Means Committee, not the Education Committee. Our analysis of this bill indicates that it will do little to help poor students, but will provide support for wealthier

families. PPIC will also create handsome tax benefits for businesses and some individuals. Most importantly, PPIC has the potential to significantly reduce the size of government and therefore its services. It opens the door for fraudulent financial gain. And it has the potential to reverse the progress made in education in recent years and return education in South Carolina to a state not unlike that prior to Brown vs. the Board of Education.

To Sum Up...

A close examination of the “Put Parents in Charge” bill clearly demonstrates that this plan is not the answer to our education needs and will certainly create serious problems our state and our children do not need.

Who Is Likely to Benefit from PPIC?

- Individual, business and corporate donors,
- Wealthy taxpayers who send their children to private school,
- Out of state political interests, and very possibly,
- White collar criminals.

Who Might Benefit from PPIC?

- Private schools,
- Middle class taxpayers who send their children to private school, and just maybe,
- Low-income families able to overcome the four “Ifs.”

Who Won’t Benefit from PPIC?

- Children left behind in public or private underperforming schools,
- Local governments,
- State agencies and services,
- Nonprofit agencies, and
- All taxpayers who will suffer from reduced services, reversed progress in public education, and increased local taxes.

This analysis demonstrates that PPIC will not accomplish its stated goals and in fact it has the potential to accomplish exactly the opposite.

Endnotes

- (1) H3012 mirrors the PPIC bill introduced in 2004. Significant differences from H3204 and H3652 include the taxpayers' ability to receive a tax credit against local property taxes in addition to state income taxes and an exemption from certain state laws and regulations for public schools that experienced a drop in enrollment of 10% or more. H3204 provided for tax credits of about \$4,000; H3652 drops the amount of the possible tax credit to approximately \$2,200. The amount of potential scholarships is also reduced in H3652.

- (2) Children currently enrolled in private schools in grades K-1 would be eligible for the PPIC program in 2008; children currently enrolled in grades K-4 would be eligible in 2009 and all children currently enrolled in private school would be eligible in 2010.
- (3) It is unlikely that the \$4,000 figure quoted for private school tuition covers ALL costs for educating a child. Dr. Cotton Lindsay conducted a survey of 68 out of the 398 private schools in South Carolina for the SC Policy Council. The survey found enrollment ranging from 10 to 1170 students with a mean enrollment of 230 and tuition ranging from \$1,200 to \$14,350. There are a variety of other costs including activity fees, books, application fees, transportation and more that must be paid in addition to the tuition. Private schools often receive support from organizations such as churches or foundations, which augment tuition receipts.
- (4) For a quick primer on education funding, contact SC School Improvement Council at 800-868-2232 and ask to view a copy of *Council Update: Understanding Education Funding-The Basics*.

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Resources:

All Children Matter, www.allchildrenmatter.com
 American Legislative Exchange Council, www.alec.org
 Arizona State Tax Code, www.revenue.state.az.us
 Alliance for Quality Education – Greenville, www.allianceforqualityed.org
 Choose Children First, www.choosechildrenfirst.com
 "Does South Carolina Need Two Public School Systems - AGAIN? by Gary West,
<http://home.earthlink.net/~garywest/>
 Governor Mark Sanford, www.scgovernor.com
 Milwaukee Journal Sentinel, www.jsonline.com
 National Center for Policy Analysis, www.ncpa.org/newdpd/index.php
 People for the American Way, www.pfaw.org/pfaw/general/
 Representative Jim Harrison in the Charleston Post and Courier,
www.charleston.net/default.aspx
 South Carolina Association of School Administrators, www.scasa.org (“Marginal Cost and the Fiscal Impact of a Proposed Tuition Tax Credit Program in South Carolina” by Miley & Associates, Inc.”)
 South Carolina Budget and Control Board, www.bcb.sc.gov
 South Carolina Department of Education, www.myscschools.com
 South Carolina Education Oversight Committee, www.state.sc.us/eoc
 South Carolina Fair Share, www.scfairshare.org
 South Carolina PTA, www.myscschoolonline.com/golocal/0,1273,,00.html

Resources, cont.

South Carolina Policy Council, www.scpolicycouncil.com (“The Marginal Cost of a Student,” Fiscal Impact of the Universal Scholarship Tax Credit Proposal” and “Survey of Independent Schools in South Carolina” by Dr. Cotton Lindsay)

South Carolinians for Responsible Government, www.scrgov.org

South Carolina General Assembly (H3012 & H3204) www.myscstatehouse.net

South Carolina School Boards Association, www.scsba.org (Miley research also available here)

The State, www.thestate.com

WEAC (Wisconsin Education Association Council), www.weac.org

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